

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARK J. ROWLAND and CHRISTIANE E.  
ROWLAND,

Defendants.

CIVIL No. 2:21-CV-02187-JCM-EJY

**ORDER DIRECTING ENTRY  
OF JUDGMENT AGAINST DEFENDANTS  
MARK J. ROWLAND AND CHRISTIANE E.  
ROWLAND**

BASED ON THE Stipulation for Entry of Judgment Against Defendants Mark J. Rowland and Christiane E. Rowland (“the Rowlands”) that was filed by the parties, and good cause appearing therefore, Judgment should be entered as follows:

1. Regarding the income tax and related assessments that are at issue in the first claim of the Complaint filed in this matter on December 10, 2021 (hereafter “the Complaint”), judgment should be entered against the Rowlands in the amount of \$15,592.16, plus interest and other statutory additions accruing from May 31, 2022, less any credits or payments made thereafter, until fully paid.

1           2.       Regarding the assessments made under 26 U.S.C. § 6672 that are at issue in the  
2 second claim of the Complaint, judgment should be entered against Mark J. Rowland in the  
3 amount of \$125,608.81, plus interest and other statutory additions accruing from May 31, 2022,  
4 less any credits or payments made thereafter, until fully paid.

5           3.       The United States' federal tax liens arising from the assessments at issue in the  
6 First and Second claims of the Complaint attach to the real property located at 3155 Bel Air  
7 Drive, Las Vegas, Nevada 89109 that is described in paragraph 5 of the Complaint (hereafter  
8 "the property") and the United States is entitled to foreclose the tax liens against the property.

9           4.       The United States shall file a notification with the Court on or before January 31,  
10 2023 as to whether or not the settlement payment that is referenced in the above-referenced  
11 Stipulation for Entry of Judgment has been paid by the Rowlands and whether the property needs  
12 to be sold to satisfy the judgments and tax liens referenced above.

13           5.       The Court will retain jurisdiction over this matter to ensure that the terms of the  
14 Stipulation for Entry of Judgment are carried out.

15           IT IS SO ORDERED,  
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17           June 8, 2022  
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19           Date

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21           JAMES C. MAHAN

22           Senior U.S. District Judge  
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